REMARKS

Claims 2-27 are pending and claims 11-15 and 20-27 are withdrawn from consideration. By this Amendment, claims 2, 4, 5, 6, 7 and 16 are amended and claim 1 is canceled without prejudice to or disclaimer of the subject matter contained therein. Further, the specification and the title are amended. Reconsideration is respectfully requested in view of the above amendments and the following remarks.

I. Objection to Specification

The Office Action objects to the specification based on formal matters. The specification is amended to obviate the objection. Accordingly, withdrawal of the objection to the specification is respectfully requested.

II. Objection to Title

The Office Action objects to the title. The title is amended to obviate the objection.

Accordingly, withdrawal of the objection to the title is respectfully requested.

III. Objection to the Claims

The Office Action objects to claim 5 based on formal matters. Claim 5 is amended to obviate the objection. Accordingly, withdrawal of the objection to the claims is respectfully requested.

IV. The Claims Define Patentable Subject Matter

The Office Action rejects claims 1-10, 16, 18 and 19 under 35 U.S.C. §102(b) over Chang (U.S. Patent No. 5,805,391); rejects claims 2, 3, 6-9, 16 and 17 under 35 U.S.C. §102(b) over Nonaka (U.S. Patent No. 4,921,508). The rejections are respectfully traversed.

Neither Chang nor Nonaka, individually or in combination, discloses or suggests a coupling position at which first and second magnetic layer portions are coupled to each other is closer to a recording-medium-facing surface than a front edge of an insulating layer, the front edge determining a throat height 0 position...the coupling position is located between a

rear edge of a magnetic transducer film and the front edge of the insulating layer, as recited in independent claim 4.

Chang instead discloses in Fig. 11 that the front edge of the insulating layer (i.e., the second insulating layer 160) on the side close to the recording-medium-facing surface does not determine the throat height 0 position. Instead, the first insulation layer 134 defines the throat height 0 position.

However, as shown in Fig. 11, the flare point, which is the coupling position of the first and second magnetic portions is not located between the front edge of the insulating layer (i.e., the first insulation layer 134) determining the throat height zero position and the rear edge of the magnetic transducer film (i.e., MR sensor 52).

Therefore, Chang does not disclose or suggest the coupling position at which the first and second magnetic layer portions are coupled to each other is closer to the recording-medium-facing surface than the front edge of the insulating layer, the front edge determining the throat height 0 position...the coupling position is located between the rear edge of the magnetic transducer film and the front edge of the insulating layer, as recited in independent claim 4.

Nonaka does not compensate for the deficiencies of Chang.

Therefore, independent claim 4 defines patentable subject matter. Claims 2, 3, 5-10 and 16-19 depend on independent claim 4, and therefore also define patentable subject matter as well as for the other features they recite. Accordingly, withdrawal of the rejection under 35 U.S.C. §102(b) and 35 U.S.C. §103(a) is respectfully requested.

Furthermore, rejoinder of claims 11-15 and 20-27 is respectfully requested.

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V. Conclusion

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of claims 2-10 and 16-19 are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,

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Date: October 7, 2005

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